IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 1ST FEBRUARY 2007 / 12TH MAGHA 1928

OP.No. 22675 of 2002(Y)

PETITIONER:

BHARAT SHELL LIMITED, GOWDA ASSOCIATES,
KUDLU VILLAGE, 7TH MILE HOSUR ROAD,
BANGALORE - 560 068. BRANCH AT
C/O.INTEGRATED MARKETING INC., 7/218,
N.H., KOLUTHARA P.O., KOZHIKODE - 673 656.
REP.BY ITS ACCOUNT EXECUTIVE, A.K.REGHUVEERA.

BY ADV. SRI.K.SRIKUMAR

RESPONDENTS:
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1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY TO
GOVERNMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
PUBLIC OFFICE BUILDING,
THIRUVANANTHAPURAM.

3. THE ASST.COMMISSIONER OF COMMERCIAL
TAXES (ASSMT), SPECIAL CIRCLE - II,
ERNAKULAM.

4. THE SALES TAX INSPECTOR, SALES TAX
CHECK POST, WALAYAR.

5. THE SALES TAX INSPECTOR, SALES TAX
CHECK POST, MANJESWAR.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 01/02/2007, ALONG WITH WPC NO. 16382/2003, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP NO. 38775/2002 IN OP NO. 22675/2002 Y.

DISMISSED

01/02/2007 SD/- K.BALAKRISHNAN NAIR, JUDGE

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1. COPY OF THE RELEVANT PAGES OF FINANCE BILL, 2002.

EXT.P2. COPY OF THE NOTIFICATION NO. SRO 590/96.

EXT.P3. COPY OF THE NOTIFICATION NO. SRO 205/2002 DT. 30/3/2002.

EXT.P4. COPY OF THE CERTIFICATE NO. ET. 3209/02-03 DT. 25/6/2002.

[True Copy]

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K.BALAKRISHNAN NAIR, J.

O.P.Nos.22675 of 2002 & 16382 of o2003

Dated this the Ist day of February, 2007.

JUDGMENT

The point raised by the petitioners is covered in favour of them by the decision of this Court in O.P.No.434 of 1996 and connected cases . It is ordered that the directions in that judgment will govern this case also.

K.BALAKRISHNAN NAIR,
JUDGE.

MS